Title: Discussion on the Direct-tax Laws (Miscellaneous) Repeal Bill,2000. (Bill Passed.)

MR. CHAIRMAN: Now, Shri Yashwant Sinha to move that the Bill to repeal certain enactments relating to direct taxes, be taken into consideration.

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI V. DHANANJAYA KUMAR): Sir, on behalf of my senior colleague, Shri Yashwant Sinha, I rise to move for consideration the Direct-Tax Laws (Miscellaneous) Repeal Bill.

The Bill seeks to repeal certain enactments relating to direct taxes, which have outlived their utility. The Commission on review of the Administrative Laws was constituted under the Chairmanship of Shri P.C. Jain by the Central Government on 8th May, 1998. The Commission was constituted with the objective of undertaking, *inter alia,* review of the Administrative Laws and making recommendations for repeal/amendment of laws. With a view to cleanse the Statute Book, the Commission has identified and recommended certain laws for repeal as they have outlived their utility.

In pursuance of the recommendations of the Commission, the Central Government have decided to repeal 18 enactments relating to direct taxes specified in the Schedule to the Bill. Care has been taken to see that anything done under the provisions of the enactments, which are sought to be repealed now, is saved under the provisions of this Bill; and anything which is not deemed to have been done there will not get any sanctity of law by the passing of this Bill, which I am moving for the consideration of this House.

Published in the Gazettee of India Extraordinary, Part-II, Section 2, dtd.10.5.2000

Mr. Chairman, Sir, I beg to move:*

"That the Bill to repeal certain enactments relating to direct

taxes, be taken into consideration."

MR. CHAIRMAN: Motion moved:

"That the Bill to repeal certain enactments relating to direct taxes, be taken into consideration. "

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* Moved with the recommendation of the President.

SHRI VARKALA RADHAKRISHNAN (CHIRAYINKIL): Sir, while supporting the move, I have to point out certain irregularities. Now, this is a research work, and some research work will have to be completed. By this Act, 18 Central Acts, which were unknown in day-to-day life and even in the functioning of the Government, have now been repealed. These 18 Acts, which were not in force, have now been repealed by one Act, that is, the Direct-Tax Laws (Miscellaneous) R

epeal Bill.

Here, as the last item, two Ordinances have been included. One Ordinance was issued in 1942. The Ordinance, which was issued in 1942, is to be repealed by this Act. I do not understand the logic behind it.

Why should it be repealed? It has already been repealed by an act of force! An Ordinance was promulgated by the British Government in 1942. Our Independence Act has removed all these irregularities by a single statute. This Ordinance will get lapsed by that Independence Act. It may be there in the statute but it need not be repealed.

Then there is another Ordinance known as the Excess Profit Tax Ordinance. This Ordinance was promulgated by the British rulers. I do not know whether it was before the Independence or after the Independence. If it was after the Independence, then it was required to be approved by the Central legislators within six weeks. If that is the case, then I do not know the logic behind repealing this Excess Profit Tax Ordinance of 1943.

Then there is another Act, namely, the Government Trading Taxation Act of 1926. That Act also was passed by the British Government. I still doubt if that Act has any validity or not. Even without passing of a statute, the Act itself is now repealed. So, the Government Trading Taxation Act of 1926 does not require such an amending Act to get repealed. If the Government wants to cut down certain Acts in the Statute book, then that is alright. But legally speaking, this amendment Bill is not at all required to repeal these Acts.

Sir, then there is another Act, namely, the Excess Profit Tax Act of 1940. It is there in the Statute Book. But who cares for it? Why are we being asked to repeal it? This is an august House. We are elected here to do some job. But now the Government have approached this House to repeal certain Acts passed by the Britishers which have become a part of history. It has no relevance in the present day. But that would also have to be repealed.

Now, in order to safeguard this provision, a saving clause in the form of clause 3 has been added to the Bill. It says:

"The repeal by this Act of any enactment shall notâ€"

a. affect any other enactment in which the repealed enactment has been applied, incorporated or referred to:

b. affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, immunity, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

c. affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment hereby repealed."

Moreover, subsequently it also says:

"The mention of particular matters in sub-section (I) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeals."

Clause 3 includes everything under the Sun. All that is done is given an exception by Clause 3. If anything can be done under the provisions of all these eighteen statutes, then action taken under the provisions of these 18 Acts will be held valid. Now, I do not understand the necessity for repealing these Statutes. No purpose will be served.

So, I would request the hon. Minister to explain the position. I am prepared to correct myself provided the hon. Minister gives me valid reasons for including such Statutes that were there as part of history. Suppose, you get the guidelines as taxation, then there are certain statutes which would not come under the provisions of taxation also.

Take for example the Voluntary Deposits Immunities and Exemptions Act, 1991. The amounts given under the provisions of tax are also included. I would request the hon. Minister to explain as to why he has included nearly one and a half dozen statutes in the repealing Bill. With these words, I conclude.

SHRI M.V.V.S. MURTHI (VISAKHAPATNAM): Mr. Chairman, Sir, this repeal Bill aims at removing confusion that is existing in the mind of the public. This Bill seeks to repeal several Acts which merely exist on the Statute Book. To consolidate all these Acts, this Direct-tax Laws (Miscellaneous) Repeal Bill, 2000 was introduced. I support this Bill. However, I would like to know as to why the Voluntary Deposits Immunities and Exemptions Act, 1991 also is included in this. I would also like to know whether, as per the recommendation of 8th May, 1998, some other Bills are also likely to be repealed. I would request the hon. Minister to come to Parliament with a comprehensive Bill as on date to avoid his coming to Parliament again and again for repeal of Acts. A consolidated repeal Bill would be better. That would obviate the necessity of having to come back to Parliament again and again.

SHRI VARKALA RADHAKRISHNAN : Piecemeal repeal is not good.

SHRI M.V.V.S. MURTHI : Instead of enacting piecemeal legislations, a comprehensive enactment has to be made to make it clear as to which are the Acts which are applicable and which are the Acts that are not applicable.

With these words, I support the Direct-tax Laws (Miscellaneous) Repeal Bill, 2000.

डा. रघुवंश प्रसाद सिंह (वैशाली) : सभापति महोदय, सन् 1998 में सरकार ने फैसला लेकर एक आयोग का गठन किया। इसके तहत जो कानून अनावश्यक हैं या प्रयोग में आने वाले नहीं हैं, उनको समाप्त कर देना चाहिए क्योंकि ज्यादा कानून रहने से बड़ा झमेला होता है। इसी कारण हम कई दिनों से देख रहे हैं कि जो पुराने कानून हैं, वे रिपील के लिए, निरसन के लिए आ रहे हैं। वित्त मंत्री जी, अभी जो विधेयक रिपील करने के लिए लाये हैं, वह हमें बड़ा खतरनाक मामला दिखता

है। वह खतरनाक इसलिए है कि इसके उद्देश्य और कारण बहुत संक्षिप्त हैं। ये एक साथ 20 पुराने कानूनों को रिपील कर रहे हैं। इसके लिए केवल इन्होंने चार लाइनों का उद्देश्य दिया है। इसमें भी नहीं बताया गया कि वह कानून बेकार था, किसी गड़बड़ी के चलते लागू नहीं हुआ या इसके बदले कोई दूसरा कानून बन गया है। अगर इस तरह से गड़बड़ी होगी और 20 कानूनों को एक साथ खत्म किया जायेगा, तो वह ठीक नहीं है। ये सभी उपयोगी कानून हैं। आप कैसे इन कानूनों को खत्म कर रहे हैं, इस बारे में सदन को कुछ भी नहीं बताया।

मैं एक-एक कानून के बारे में बताऊंगा। आयोग ने आपको रिपोर्ट दे दी और उस रिपोर्ट के अनुसार आप एक झटके में 20 कानूनों को एक कलम से खत्म कर रहे हैं। इसमें एक आय और धन स्वैच्छया प्रकटन अधिनियम, 1976 है, यानी आमद और धन को प्रकट करने का एक कानून बना हुआ था। क्या इस कानून के बदले दूसरा कोई कानून बना है? इसे जान-बूझकर लागू नहीं किया गया। देखने में तो यह कानून ठीक लगता है। आय और धन स्वैच्छया प्रकटन में कितनी आमदनी है और धन कितना है, उसको प्रकट करना होता है ताकि देश के लोग इसे जानें। बहुत से लोग नाजायज आमदनी करके धन जमा कर लेते हैं इसलिए यह कानून ठीक है। हमको लगता है कि सब कानून ठीक से लागू नहीं हुए और जानकारी के अभाव में 20 कानूनों को एक साथ खत्म करने के लिए आप यहां लेकर आये हैं। इसके बारे में आपने कुछ बताया भी नहीं है।

इसके बदले दूसरा कानून है या अनावश्यक हो गया या लागू क्यों नहीं हुआ, बताना चाहिए। बीस कानून खत्म कर रहे हैं और चार लाइन में उद्देश्य, कारण बताये हैं। हमें इस बात पर घोर आपत्ति है। कंपनी आयकर पर अधिभार अधिनियम- 1971, यह कानून खत्म करके तथा आयकर संशोधन अधिनियम-1965, सम्पदा शुल्क ि वतरण अधिनियम- 1962, सम्पदा शुल्क अधिनियम 1953, इन सब कानून के बारे में कहीं भी इन्होंने जिक्र नहीं किया कि ये अनावश्यक कानून थे, लागू नहीं हुए। इंकम टैक्स एंड एक्सैस प्रॉफिट टैक्स (एमर्जेंसी) ऑर्डिनेंस 1942, अब इसे ही कैसे खत्म कर सकते हैं ? ऑर्डिनेंस तो छ : महीने में ही लैप्स हो जाता है। इसको खत्म करने के लिए कैसे कानून लाये ? एक कानून नहीं, बीस कानून को खत्म कर देंगे और एक लाइन नहीं बताई गई है कि ये सब लागू क्यों नहीं हुए या ये सब फालतू कानून थे, इसलिए हमें घोर आपत्ति है। माननीय मंत्री जी को बताना पड़ेगा कि बीसों कानून को एक ही कानून से क्यों खत्म कर रहे हैं ? आय और धन स् वैच्छिक प्रकटन अधिनियम था, इसे क्यों खत्म कर रहे हैं ? यह ठीक कानून है कि लोगों को अपना धन प्रकट करना चाहिए, इसे लागू होना चाहिए। टेलीफोन की डायरेक्टरी की तरह सब लोगों का धन उसमें लिखा रहना चाहिए, जैसे टेलीफोन का नंबर लिखा रहता है, उसी तरह से लोग उलटकर देख लेंगे कि इनका कितना धन कागज में है और असल में कितना धन है। यह गरीब आदमी के लिए कंजूस हैं, आम आदमी के लिए दरिद्र है लेकिन अमीर व्यक्तियों के लिए अमीर हैं। बीसों कानून को एक कानून से खत्म कर रहे हैं। सदन के लोग गरीब आदमी पर ध्यान नहीं देते। इस तरह के कानून को हमने देखा है और देखकर लगता है कि कोई न कोई इसमें पेंच है, खतरा है, इसलिए सरकार को बीसों कानून के संबंध में स्पट करना चाहिए कि वास्तव में इसकी क्या स्थिति है, क्यों लागू नहीं हुआ अथवा कोई नया कानून हुआ जिसके चलते ऐसा हुआ, इन्हीं शब्दों के साथ मैं अपनी बात समाप्त करता हूं।

श्री गिरधारी लाल भार्गव (जयपुर) : माननीय सभापति जी, बात वही की वहीं है कि 1300 कानून में संशोधन क्या वह रद्द हो जाएंगे। जो पुराना इंकम टैक्स एक्ट बना था, सदन में कई बार यह बात कही गई है कि इंकम टैक्स का नया कानून बनकर देश के सामने पेश होगा क्योंकि इंकम टैक्स कानून में बहुत से रद्दोबदल हो गए हैं जिसके कारण इंकम टैक्स देने वाले को और इंकम टैक्स लेने वाले को बहुत बड़ी कठिनाई होती है। मेरी माननीय मंत्री जी से मांग है कि जो 8 मई को एडमिनिस्ट्रेटिव फोरम बना था, उन्होंने जो-जो कहा है कि उन कानून को समाप्त कर दिया जाये।। कांग्रेस के वक्त में आपका फॉर्मेट बना था, उसमें जो-जो बात कही गई है, माननीय मंत्री जी उस सारी बात को मान रहे हैं और मानकर उन सारे कानूनों को रिपील कर रहे हैं। मेरा इतना ही निवेदन है कि इंकम टैक्स एक्ट नया बने, कब तक नया बन जाएगा क्योंकि सुनते-सुनते अनेक वर्ा हो गये हैं। 9वीं लोक सभा से मैं यहां पर सदस्य हूं और बार-बार सुन रहा हू कि इंकम टैक्स एक्ट नया बनेगा, लोगो को राहत मिलेगी। मैं समझता हूं कि नया इंकम टैक्स एक्ट बनकर आये और जो ये कानून समाप्त हो रहे हैं, इनके बारे में आपको कोई विशे बात नहीं कहनी है, जो नयी सरकार बनी है, जनता की सरकार बनी है, जनता से वोट लेकर हम यहां आये हैं, जनता के हितार्थ हम सारे कानून बनायें, मेरा इतना ही कहना है और इंकम टैक्स एक्ट नया कब तक बनकर आएगा, इस संबंध में भी उल्लेख करेंगे, आपने मुझे समय दिया, इसके लिए मैं आपको धन्यवाद देता हूं।

15.00 hrs.

DR. NITISH SENGUPTA (CONTAI): Mr. Chairman, Sir, I thank you for giving me this opportunity to support this Bill. This is a very timely Bill to do away with a lot of cobwebs which have stood in the way of the evolution of our legal system even after the original situation has disappeared. I must thank the Government for giving this interesting piece of research taking our mind back to 1920s of the last century when under British imperial rule, income tax to all had barely come into being. Then the Government brought into being the trading taxation. Then came another Act when the Second World War started under the Defence of India Act when Government wanted to cover the extra profits made by the business community so that it could be used for the defence of the empire. In our system, a certain situation has brought into being a certain Act and it continues even after the original situation is removed cluttering the economic administrative landscape of the land , in fact, emiting bad odour and creates lot of complication all around. This Profit Ordinance Act, 1943 was of such variety. Incidentally the point raised by Shri Varkala Radhakrishnan is valid. An Ordinance normally would have lost its validity within six months unless it is put into the shape of a law. But I do not know why it is necessary to repeal that Ordinance which in any case has ceased to exist when it is not converted into proper law.

This point needs to be looked into. I remember that Shri R. Venkataraman was the Finance Minister when the Special Bearer Bonds (Immunities and Exemptions) Act, 1981 was enacted. The scheme was to empire within a period of three months. I simply fail to comprehend why that law was not repealed straightway and why we should not have a provision when that law was passed. After the bearer bonds were taken in, the law should have automatically ceased to exist. That reminds me of Income-tax (Amendment) Act, 1965. But what about amending the Income-tax Act proper?

When income-tax started, it was a simple Act. Then exemptions were added in English alphabet from (a) to (g) and then they started (aa), (bb) and (hh) and so on. Even that was not enough. Today now that the income-tax rates have been brought into very reasonable level, why does not the Government do away with as many exemptions as possible except those which are helping in export or investment or employment? All other exemptions should be

simply done away with and a new Act started altogether.

With these words, I have great pleasure in supporting this Bill. It has not come a day too late. It should have happened long back. I compliment the present Government for showing the right direction by doing away with all these Act which have become simply redundant and which have ceased to exist.

श्री बालकृष्ण चौहान (घोसी) : सभापति महोदय, डायरैक्ट टैक्स रिपील बिल पर आपने मुझे बोलने के लिए समय दिया, इसके लिए मैं आपको धन्यवाद देता हूं।

यह सही है कि इस देश और समाज को कानून के चाल से बचाना चाहिए। कुछ स्पट और निश्चित कानून होने चाहिए, जिसको आम जनता समझ सके । यह बिल 18 अधिनियमों को निरस्त करने के लिए प्रस्तुत किया गया है। इससे संबंधित मैं कुछ बातों की ओर मंत्री जी का ध्यान आकर्ति करना चाहता हूं। इस बिल में आजादी के पहले के अधिनियम हैं, जो स्वाभाविक रूप से तत्कालीन अंग्रेजी साम्राज्यवाद का पक्ष-पोाण करते रहे होंगे।

महोदय, आजादी के बाद जो एक्ट्स बने हैं, वे निश्चित रूप से कुछ न कुछ सामाजिक, आर्थिक उद्देश्य रखते होंगे। डायरेक्ट टैक्स का जो प्रावधान किया गया था, वास्तव में वह इस देश के आर्थिक विकास को गति देने के लिए, देश में जो अमीर तबके के लोग हैं उनकी सम्पदाओं पर टैक्स लगा कर गरीब और कमजोर तबके के लोगों को सहायता देने के लिए किया गया प्रयास था। इस एक्ट को निरसित करने के कारण, एस्टेट ड्यूटी एक्ट, 1953 से जो राजस्व आता था वह एस्टेट ड्यूटी (डिस्ट्रीब्यूशन) एक्ट, 1962 के तहत प्रदेशों को जाता था। अभी तक इन कानूनों के होने के बावजूद भी देश में अमीरी और गरीबी की खाई बढ़ती चली जा रही है, सम्पदा कर निरसित करने के बाद स्थिति क्या होगी, यह भी स्पट नहीं हैं।

महोदय, आज के जमाने में भी देश में ऐसे तमाम पिछड़े हुए इलाके हैं, जहां दो-दो महिलाएं एक साडी में गुजारा करती हैं। हमारे देश के तमाम बेरोजगार किसान भूख से तिलमिला कर आत्महत्याएं कर रहे हैं। ऐसी स्थिति में अमीर तबकों को इसी तरह छोड़ देना और उनसे जो निर्धारित अंश लेते थे, उसे लेना बंद कर देना गरीबों के हित में नहीं है। इसलिए मैं निवेदन करूंगा कि इसको निरसन के पूर्व वैकल्पिक उपाय करना आवश्यक है और सम्पत्ति वाले लोगों पर टैक्स लगना चाहिए। इस देश की तमाम आबादी ऐसी है जिनके पास अपने पैरों पर खड़े होने के लिए भी जमीन नहीं है और कुछ ऐसे तबकों के लोग हैं जिनके पास हजारों-हजार एकड़ जमीन है। इसलिए आजादी के बाद जो विधियां समाज को आगे बढ़ाने के लिए बनी हुई हैं, सभी तबकों के बीच में संतुलन और अमीरी-गरीब की खाई को कम करने के लिए जो विधियां बनी हैं उन्हें निरसित करने से पहले उनका वैकल्पिक उपाय करने की कृपा करेंगे, यही मेरा मंत्री जी से निवेदन है।

SHRI V. DHANANJAYA KUMAR: Mr. Chairman, Sir, I would like to thank all the hon. Members who have made valuable suggestions and supported the measure initiated by the Government.

That does not mean that I do not like to thank our senior colleague, Shri Varkala Radhakrishnan, who has raised certain doubts. Dr. Nitish Sengupta also asked a clarification especially with reference to the move of the Government to repeal three of the Ordinances.

I would like to bring to the notice of the august House, through you, Sir, that these three Ordinances were Ordinances passed during wartime. Since these three Ordinances were of a special nature, the lives of the Ordinances were made permanent, in the sense that unless repealed specifically, these Ordinances would continue to be applicable.

SHRI VARKALA RADHAKRISHNAN : The Ordinances, in such case, would not get legislative sanctity. Without legislative sanctity, how can the Ordinances remain? The Ordinances will have to be subsequently ratified by the Central legislature, at least. Sir, I want to make one submission.

MR. CHAIRMAN : After he completes, you can ask clarifications....(*Interruptions*)

SHRI VARKALA RADHAKRISHNAN : Sir, I am supporting the move of the Government. But it is not a good practice to repeal an Ordinance which is not there.

SHRI DHANANJAYA KUMAR: Sir, these three Ordinances, The Income-Tax and Excess Profits Tax Emergency Ordinance 1942; Income-Tax Proceedings Validity Ordinance 1943, Excess Profits Tax Ordinance, 1943, as I had submitted, were promulgated during the war time. The Ordinance, The Income-Tax and Excess Profits Tax Emergency Ordinance was promulgated in 1942 with a view to removing certain difficulties caused by the destruction of documents and records pertaining to the collection of Income-Tax, and Excess Profits Tax Ordinance was promulgated due to civil riots. These Ordinances outlived their utility. So far as the Income-Tax Proceedings Validity Ordinance, 1943 is concerned, it was promulgated in 1943 with a view to establishing validity of certain appointments as Income-Tax officers under the Income-Tax Act, 1922. The Ordinance being of historical value has outlived its utility. The third one, Excess Profits Tax Ordinance was promulgated in the year 1943 to make certain provision in connection with the excess profits made under the Excess Profits Tax Act, 1940. As mentioned in item No. 2 above, this Act has also outlived its utility. Therefore, these Ordinances are of only historical value.

Senior Member, Shri Varkala Radhakrishnan, made a submission that unless these Ordinances are enacted, how can they have force? I have already submitted that these three Ordinances were of special nature and they were promulgated during war time. They were supposed to be having the effect as if they would continue until they were repealed specifically by a provision which is contained in this Bill. Our effort is to cleanse the Statute Book. I have been a practising lawyer at the Bar. I do not know whether Shri Varkala Radhakrishnan also belongs to my tribe.

SHRI VARKALA RADHAKRISHNAN : I have been a practising lawyer for over 38 years.

SHRI DHANANJAYA KUMAR: I respect the sentiments expressed by my senior colleague. It has been our experience that the Statute Book has been burdened with many enactments which have outlived their utility. Now, they are meant only for burdening the volume of the Statute Book. That is why, as soon as this Government assumed Office under the able leadership of Shri Atal Bihari Vajpaee, appointed a Commission and this Commission has come out with the Report within the shortest possible time. After careful consideration of the Report, the CBDT has set up a Task Force under the Chairmanship of Shri S.D. Kapila who has been the Commissioner of Income-Tax, Delhi to examine the legal implications of the Report of the laws relating to the direct taxes.

After the consideration of the recommendation, the Task Force decided that the repealing of these 18 enactments - which have outlived their utility - will not affect the desired effect which was sought for by enacting these enactments which are now sought to be repealed by the provisions of this Bill. Sir, as I have submitted in the beginning itself, sufficient care has been taken by the Government to save the effects of the enactments and the ordinances which are sought to be repealed now. The desired results which were sought by enacting these enactments and the validity or invalidity, effect or consequences of anything already done or suffered or any right title, immunity, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof or any release or discharge of or from any death penalty and obligation, liability, claim or demand or any indemnity already granted or the proof of any past act or thing, have all been taken care of. I do not want to take much of the time of the House. Shri Varkala Radhakrishnan would definitely agree with me that all these things are detailed out in the body of the Bill. My effort is only to say that the Government has taken utmost care in saving all these right titles or whatever accrued under the provisions of the enactments which are sought to be repealed.

Sir, I have the list of other enactments also. I can detail out all the 18 enactments with reasons. But I do not think the hon. Members of this House would require me to do that. A majority of the Members have already agreed with this Bill. Many of these Acts pertain to the pre-Independence days and those enactments are effectively replaced by better statutes after Independence. After the present democracy has taken place, we have taken care to replace these old enactments by the new statutes.

Sir, lastly I would like to respond to the point made by Shri Chauhan. He was talking about the loss that is being caused to the exchequer on account of abolition of the Estate Duty. Sir, we are not seeking to abolish or exempt Estate Duty by the provisions of this Bill. In fact, the hon. Member as also the House are well aware that this is the superfluous provision of the Act that has lost its effect long back. The Estate Duty is no more applicable. So, immediately there is no loss to the exchequer and care has been taken to augment the revenue through other sources. So, there is absolutely no loss to the exchequer. Consequent to that, the share which was going to the States also has not been reduced. In fact, we have tried to help States more and more. Just the other day, we have passed the Constitution (Amendment) Bill by which the Government of India has decided to devolve 29 per cent of the taxes collected by it.

Sir, with this, I once again thank all the hon. Members for supporting the measures taken by the Government. I would request that the Bill may kindly be taken up for consideration.

SHRI ANADI SAHU (BERHAMPUR, ORISSA): Sir, this is by way of clarification to Shri Varkala Radhkrishnan. The Governor-General in Council during the wartime had passed certain ordinances which were on the same footing as the laws. The DIR was on same footing. In my State of Orissa in 1944 the Governor-General in Council passed an ordinance regarding alienation of tribal land.

It was revoked in 1956 when it was merged with the Orissa Regulation (2) of 1956. There were saving clauses in this ordinance. It was in the same footing as the other laws.

MR. CHAIRMAN : The question is:

"That the Bill to repeal certain enactments relating to direct taxes, be taken into consideration."

The motion was adopted.

MR. CHAIRMAN: The House shall now take up clause by clause consideration of the Bill.

The question is:

"That clauses 2 and 3 stand part of the Bill."

The motion was adopted.

Clauses 2 and 3 were added to the Bill.

The Schedule was added to the Bill.

Clause 1, the Enacting Formula and the Long Title were added to the Bill.

SHRI V. DHANANJAYA KUMAR: I beg to move:

"That the Bill be passed."

MR. CHAIRMAN: The question is:

"That the Bill be passed."

The motion was adopted.

1522 hrs.